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AUDITOR'S REPORT

FOR THE FINANCIAL YEAR 2024-25

OF

SARASWATI VIHAR ENGLISH MEDIUM SCHOOL

AUDITORS

**B. VISHWANATH & CO.
CHARTERED ACCOUNTANT**

BLOCK - 7, FIRST FLOOR, HIMALAYA COMPLEX,

G.E. ROAD, SUPELA, BHILAI (C.G.) PIN - 490023

PHONE NO. :- 0788 - 4039084, 4086066

MOB. NO. :- 98271-16791

E-MAIL:- bvishwan@yahoo.com

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SARASWATI VIHAR (ENGLISH MEDIUM) SCHOOL, HOUSING BOARD INDL. ESTATE, DURG (C.G)
(FOUNDED & MANAGED BY : MAHAVEER BALKALYAN SAMITI, SOCIETY REG. NO. 202)

BALANCE SHEET AS ON 31st MARCH, 2025

(Amount in INR)

AMOUNT (2023-24)	FUNDS & LIABILITIES	AMOUNT	AMOUNT (2024-25)	AMOUNT (2023-24)	ASSETS & PROPERTIES	AMOUNT	AMOUNT (2024-25)
4,37,17,473.12	FUNDS : General Fund	5,26,79,494.34		1,23,08,716.48	FIXED ASSETS : (Schedule - 01)		1,17,85,408.48
85,72,501.77	Add: Surplus During the Year	50,05,498.84					
5,22,89,974.89		5,76,84,993.18	5,76,84,993.18	3,98,34,906.50	DEPOSITS : (Schedule - 02)		4,56,54,257.50
3,89,519.45	Add : Adjusted in General Fund	-		(1,02,586.00)	LOANS & ADVANCES : (Schedule-03)		(74,741.00)
5,26,79,494.34				89,381.00	Branch/Division Mahaveer Bal kalyan Samiti		89,381.00
	CURRENT LIABILITIES :			9,592.00	CLOSING BALANCES :		
	PROVISIONS :				Cash in Hand		8,263.00
911.00	EPF Admini. Charges Payable	1,257.00		53,467.61	Bank Balances :		
21,866.00	EPF Employees Share Payable	30,167.00		70,486.59	Bank of Baroda - 1835	58,538.81	
22,776.00	EPF Employer Share Payable	31,426.00		74,163.39	Bank of Baroda - 2646 (Scout Guide)	63,101.53	
1,619.00	ESIC Employee Payable	2,204.00		87,133.50	Bank of Baroda - 2754 (Red Cross)	82,782.52	
7,282.00	ESIC Employer Payable	9,820.00		20,084.38	Bank of Baroda - 1995 (Sports)	73,682.50	
9,780.00	Electricity Charges Payable	17,050.00	91,924.00	1,040.97	Bank of Baroda - 4337	36,092.03	
64,234.00				1,31,218.28	Bank of Baroda - 4338	3,069.71	
	SUNDRY CREDITORS :			2,02,806.40	Bank of Baroda - 6014	65,771.70	
(3,486.00)	(Schedule-04)		2,96,190.00		Bank of Baroda - 9462 (RTE A/c)	2,27,499.40	6,10,538.20
5,27,40,242.34	TOTAL		5,80,73,107.18	5,27,40,242.34	TOTAL		5,80,73,107.18

CERTIFICATE

On behalf of the Governing Body, we hereby certify that the above Balance Sheet as at 31st March, 2025 and the annexed Income & Expenditure Account and Receipts & Payments Account for the year ended on 31st March, 2025 of "SARASWATI VIHAR ENGLISH MEDIUM SCHOOL, H.B. INDL. ESTATE BHILAI, DURG (C.G.)" contain a true and fair account of Funds & Liabilities, Assets & Properties, Income & Expenditure and Receipts & Payments of the School.

[Signature]
Principal

[Signature]
Secretary

Principal

Secretary

Saraswati Vihar E.M. H.S.School

Saraswati Vihar E.M.H.S.School

Housing Board, Bhilai, Distt.-Durg (C.G.)

Housing Board, Bhilai, Distt.-Durg (C.G.)

Auditor's Report

As per Our Report of Even Date Attached

For B. Vishwanath & Co.
Chartered Accountant
FRN -007875C

[Signature]
(B. Vishwanath)
Proprietor

M.No. - 074096
ICAI UDIN : 25074096BMIEDF8889



Place: Bhilai (C.G.)
Date: 14/07/2025

SARASWATI VIHAR (ENGLISH MEDIUM) SCHOOL, HOUSING BOARD INDL. ESTATE, DURG (C.G)
 (FOUNDED & MANAGED BY : MAHAVEER BALKALYAN SAMITI, SOCIETY REG. NO. 202)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2025

(Amount in INR)

AMOUNT (2023-24)	EXPENDITURE	AMOUNT	AMOUNT (2024-25)	AMOUNT (2023-24)	INCOME	AMOUNT	AMOUNT (2024-25)
-	Audit Fees	11,800.00		1,17,700.00	Admission Form	80,000.00	
2,923.49	Bank Comm. & Charges	5,082.90		3,47,985.00	Admission Fees & Other Fees	6,91,600.00	
13,18,232.11	Diesel	13,22,367.10		23,400.00	Amalgamated Fund	18,655.00	
-	Affiliation Renewal Fees	12,200.00		-	Annual Function Fees Record	27,250.00	
1,46,430.00	Electricity Charges	2,00,490.00		16,144.00	Practical Exam Fees	9,046.00	
2,39,372.00	E.P.F	3,30,815.00		7,21,235.00	Bus Fees	8,82,806.00	
9,676.00	EPF Administration Charges	13,254.00		-	Diary Fees Record	27,250.00	
-	Affiliation certificate Exp	3,400.00		45,640.00	Belt & Batch Sale	31,200.00	
20,870.00	Advertisement Expenses	14,601.00		1,64,300.00	Examination Fees	1,26,700.00	
76,791.00	E.S.I.C	1,04,228.00		-	Model Certificate Fees Received	27,250.00	
-	Board Exam Exp	13,273.00		19,58,936.00	Intt. Recd. From FDR BOB	23,11,533.82	
1,45,683.36	Insurance (BUS)	1,20,446.00		10,800.00	Red Cross Fess	8,610.00	
2,074.00	Insurance (CAR)	3,500.00		-	Readmission Form Sale	37,600.00	
-	CBSE Affiliation Exp.	4,740.00		-	Reward & Gift Recd	11,000.00	
-	Diary Printing Exp.	51,830.00		18,000.00	Science Fees Received	14,350.00	
354.00	Medical Expenses	2,930.00		14,240.00	Scout Guide Fees Received	11,480.00	
7,100.00	Migration Expenses	8,300.00		23,400.00	Sport Fees Received	18,655.00	
21,375.00	Misc. Expenses	25,702.00		1,13,83,119.00	Tuition Fees	94,28,234.00	
64,983.00	Office Expenses	30,299.00		18,600.00	Migration Fees	13,400.00	
1,80,654.75	Petrol	48,034.02		41,636.00	Intt Recd.(Saving)	42,891.00	
70,689.00	Printing & Stationery	1,71,541.00		6,500.00	Scrap(iron & Paper) Sale	4,920.00	
2,62,146.00	Property Tax	1,53,176.00		12,100.00	Misc. recd.	41,778.00	
1,97,301.80	Repair & Maintenance(Bus)	82,680.00		22,48,972.00	RTE Students	21,60,615.00	
54,172.00	Repair & Maintenance(Car)	35,680.62		1,29,580.00	Board Examination (2024-25)	97,893.00	
39,341.00	Repair & Maintenance(eletrical)	1,09,650.00		8,190.00	Grahita Fees Recd.	9,750.00	
24,500.00	Repair & Maintenance(Computer)	43,027.00		13,400.00	Supplementary Exam Fees	20,580.00	
1,20,512.00	Repair & Maintenance(Building)	3,80,299.00		5,920.00	Enrollment Fees Received	16,680.00	
28,485.00	Road Tax & Fitness Charges (Bus)	39,075.00		4,850.00	ID Card (Teacher's)	27,250.00	
-	Diwali Gift	50,000.00		32,837.00	Interest Recd. Agst FDR BOB	40,803.00	
-	EPF & ESIC Consultancy	12,000.00		-	Other Fees Record	53,950.00	
55,157.00	Celebration & Festival Expenses	67,416.00		-	Late Admission Fees	300.00	
40,13,066.00	Salary	50,64,711.00		1,31,400.00	others	-	1,62,94,029.82
1,86,500.00	Security Guard Exp.	55,500.00		1,74,98,884.00	SUB TOTAL		1,62,94,029.82
9,638.04	Telephone Charges	10,540.08					
21,883.00	Travelling & Conveyance Expenses	52,307.00					
1,47,922.00	RTE Students Expenses	1,43,365.00					
-	Name Plates & Batch Exp	1,200.00					
-	Office Refreshment Exp	42,317.00					
9,800.00	Teachers (Blezer) Uniform	17,000.00					
4,015.00	Sport Expenses	7,280.00					
1,34,289.50	Board Examination Fees Exp.	84,995.00					
8,190.00	GRAHITA Payment/ Exp.	30,330.00					
-	Painting (School Exp) Exp	1,75,600.00					
-	Picnic Exp	30,350.00					
-	Paint Exp	2,37,520.00					
-	Plumbing Item Purchase	63,918.00					
-	Plumbing Work Exp	64,600.00					
-	POS Machine Rent	7,876.00					
5,489.00	Practical Exam Expenses	2,424.00					
59,734.98	W/OFF	(2,831.74)					
4,467.00	Annual Function Expenses	3,56,975.00					
-	Reward & Gift Exp	60,892.00					
20,500.00	Belt & Mono Expenses	11,488.00					
2,378.20	Cash Handling Bank Charges	11,861.00					
6,000.00	Enrollment Expenses	5,600.00					
27,217.00	ID Card Expenses	43,240.00					
6,626.00	Laboratory Items	44,000.00					
4,950.00	Sanskriti Gyan Exam	4,000.00					
-	Scout Guide Uniform & Accessories	15,300.00					
-	Scout Guide Welfare Exp	800.00					
8,000.00	Teacher's Traning	16,000.00					
-	Website Development Exp	15,150.00					
4,46,942.00	others	-	1,01,46,143.98				
82,16,430.23	SUB TOTAL		1,01,46,143.98				
7,09,952.00	Depreciation		11,42,387.00				
85,72,501.77	Excess of Income over Expenditure (Surplus)		50,05,498.84				
1,74,98,884.00	TOTAL		1,62,94,029.82	1,74,98,884.00	TOTAL		1,62,94,029.82

Auditor's Report
As per Our Report of Even Date Attached

For B. Vishwanath & Co.
Chartered Accountant

FRN -007875C

B. Vishwanath
(B.Vishwanath)

Proprietor
M.No. - 074096

ICAI UDIN : 25074096BMIEDF8889



[Signature]
Principal
Saraswati Vihar E.M. H.S. School
Housing Board, Bhilai, Distt.-Durg (C.G)
Place: Bhilai (C.G.)
Date: 14/07/2025

[Signature]
Secretary
Saraswati Vihar E.M.H.S.School
Housing Board, Bhilai, Distt.-Durg (C.G.)

SARASWATI VIHAR (ENGLISH MEDIUM) SCHOOL, HOUSING BOARD INDL. ESTATE, DURG (C.G)
 (FOUNDED & MANAGED BY: MAHAVIIR BALKALYAN SAMITI, SOCIETY REG. NO. 202)

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2025

(Amount in INR)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances:			Bank Comm. & Charges	5,082.90	
Cash in hand	9,592.00		Diesel	13,27,367.10	
Bank Balances:			Electricity Charges	2,00,490.00	
BOB - 1835	53,467.61		E.P.F	3,30,815.00	
BOB - 2646 (Scout Guide)	70,486.59		EPF Administration Charges	13,254.00	
BOB - 2754 (Red Cross)	74,163.39		Advertisement Expenses	14,601.00	
BOB - 1995 (Sports)	87,133.50		E.S.I.C	1,04,228.00	
BOB - 4337	(20,084.38)		Insurance (Car)	3,500.00	
BOB - 4338	1,040.97		Insurance (BUS)	1,20,446.00	
BOB - 6014	1,31,218.28		Audit Fees	11,800.00	
BOB - 9462 (RTE A/c)	2,02,806.40	6,09,824.36	Medical Expenses:	2,930.00	
Admission Form	80,000.00		Migration Expenses	8,300.00	
Admission Fees & Other Fees	6,91,600.00		Misc. Expenses	25,702.00	
Amalgamated Fund	18,655.00		Office Expenses	30,299.00	
Practical Exam Fees	9,046.00		Affiliation Renewal Fees	12,200.00	
Bus Fees	8,82,806.00		Petrol	48,034.02	
Annual Function Fees Recd	27,250.00		Affiliation certificate Exp	3,400.00	
Diary Belt Sale	31,200.00		Printing & Stationery	1,71,541.00	
Examination Fees	1,26,700.00		Property Tax	1,53,176.00	
Intt. Recd. From FDR BOB	23,11,533.82		Repair & Maintenance(Bus)	82,680.00	
Red Cross Fees	8,610.00		Repair & Maintenance(Car)	35,880.62	
Science Fees Received	14,350.00		Repair & Maintenance(electrical)	1,09,627.00	
Scout Guide Fees Received	11,480.00		Repair & Maintenance(Computer)	43,027.00	
Sport Fees Received	18,655.00		Repair & Maintenance(Building)	3,80,299.00	
Tuition Fees	94,28,234.00		Board Exam Exp	13,273.00	
Migration Fees	13,400.00		Road Tax & Fitness Charges	39,075.00	
Intt Recd. (Saving)	42,891.00		Celebration & Festival Expenses	67,416.00	
Scrap(iron & Paper) Sale	4,920.00		CBSE Affiliation Exp.	4,740.00	
Misc. recd.	41,778.00		Salary	50,64,711.00	
RTE Students	21,60,615.00		Security Guard Exp.	55,500.00	
Board Examination (2023-24)	97,893.00		Telephone Charges	10,540.08	
Grahita Fees Recd	9,750.00		Travelling & Conveyance Expenses	52,307.00	
Supplementary Exam Fees	20,580.00		RTE Students Expenses	1,43,365.00	
Enrollment Fees Received	16,680.00		Teachers (Bleazer) Uniform	17,000.00	
ID Card (Teacher's)	27,250.00		Sport Expenses	7,280.00	
Diary Fees Record	27,250.00		Diary Printing, Exp.	51,830.00	
Model Certificate Fees Received	27,250.00		Board Examination Fees Exp.	64,995.00	
Readmission Form Sale	37,600.00		GRAHITA Payment/Exp.	30,330.00	
Reward & Gift Recd	11,000.00		Diwali Gift	50,000.00	
Other Fees Record	53,950.00		EPF & ESIC Consultancy	12,000.00	
Late Admission Fees	300.00		Name Plates & Batch Exp	1,200.00	
Interest Recd. Agst FDR BOB	40,803.00	1,62,94,029.82	Office Refreshment Exp	42,317.00	
Current Liabilities:			Painting (School Exp) Exp	1,75,600.00	
Increase in Provisions (91924-64234)		27,490.00	Practical Exam Expenses	2,424.00	
Increase in Sundry creditors (296190+3486)		2,99,676.00	W/OFF	(2,831.74)	
			Annual Function Expenses	3,56,975.00	
			Belt & Mono Expenses	60,892.00	
			Building Permission Exp.	11,488.00	
			Picnic Exp	30,350.00	
			Enrollment Expenses	11,861.00	
			ID Card Expenses	5,600.00	
			Laboratory Items	43,240.00	
			Land Lease Renewal	44,000.00	
			Sanskrit Gyan Exam	4,000.00	
			Raini Exp	2,37,520.00	
			Teacher's Training	16,000.00	
			Plumbing Item Purchase	63,918.00	
			Scout Guide Uniform & Accessories	15,300.00	
			POS Machine Rent	7,876.00	
			Scout Guide Welfare Exp	800.00	
			Website Development Exp	15,150.00	
			Plumbing Work Exp	64,600.00	1,01,46,143.98
			Current Assets:		
			Increase in Deposit (45725657.5-39906306.5)		58,19,351.00
			Decrease in loans and advances/ debtors (assets) (84605-56885+125)		27,845.00
			Addition in Fixed Assets		
			Borewell	20,000.00	
			Fan	6,150.00	
			Furniture & Fixture	1,39,000.00	
			Jbhula	60,500.00	
			Camera	44,807.00	
			Electrical Instalation	6,570.00	
			Fire Extinguisher	1,55,130.00	
			Lab Equipment	26,726.00	
			Telephone	12,190.00	
			Attendance Machine	13,940.00	
			Sport Item	8,000.00	
			Cooking Utensils	13,806.00	
			Locker (small Safe)	41,300.00	
			Mattress	3,500.00	
			School Shine Board (Gate Arch)	50,000.00	
			Sound Box	1,300.00	
			Sports Equipments	16,160.00	
Building Under Construction transferred to School Building (Completion)		41,26,867.48	School Building (Completion)	41,26,867.48	47,45,946.48
			Closing Balances:		
			Cash in hand	8,263.00	
			Bank Balances:		
			BOB - 1835	58,538.81	
			BOB - 2646 (Scout Guide)	63,101.53	
			BOB - 2754 (Red Cross)	82,782.52	
			BOB - 1995 (Sports)	73,682.50	
			BOB - 4337	36,092.03	
			BOB - 4338	3,069.71	
			BOB - 6014	65,771.70	
			BOB - 9462 (RTE A/c)	2,27,499.40	6,18,801.20
TOTAL		2,13,58,087.66	TOTAL		2,13,58,087.66

Auditors' Report
As per Our Report of Even Date Attached



For B. Vishwanath & Co.
Chartered Accountant

ERN - 007875C

(B. Vishwanath)

Proprietor

M.No. - 074096

ICAI UDIN : 25074096BIEDF8889

Date: 14/07/2025

Place: Bhilai (C.G.)
Date: 14/07/2025

[Signature]
Principal

Saraswati Vihar E. M. H.S. School
Housing Board, Bhilai Distt. Durg (C.G.)

[Signature]
Secretary

Saraswati Vihar E.M.H.S. School
Housing Board, Bhilai, Distt.-Durg (C.G.)